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CURRENT CORRESPONDENCE ADDRESS (Note: Use Block 1 for any change of address)  22852 7590 09/18/2006  FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNLLP 901 NEW YORK AVENUE, NW WASHINGTON, DC 20001-4413				Note: A certificate of mailing can only be used for domestic mailings of the Fee(s) Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing or transmission.  Certificate of Mailing or Transmission  Enereby certify that this Fee(s) Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Mail Stop ISSUE FEE address above, or being facsimile transmitted to the USPTO (571) 273-2885, on the date indicated below.  (Depositor's name)			
			-		(Signature) (Date)		
APPLICATION NO.	FILING DATE	1	FIRST NAMED INVENTOR		ATTORNEY DOCKET NO.		CONFIRMATION NO.
09/659,583 09/11/2000 Hideo Ando TITLE OF INVENTION: SYSTEM FOR RECORDING AUDIO INFORMATION WITH IM				04329.2385 4488 GE 12/11/2006 HMARZI2 00000004 09659583 01 FC:1501 1488.89 OP 02 FC:8001 12.00 OP			
APPLN. TYPE	SMALL ENTITY	ISSUE FEE DUE	PUBLICATION FEE DUE	PREV. PAID ISSUE	FEE TOTA	AL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$0	\$0		\$1400	12/18/2006
EXAMINER		ART UNIT	CLASS-SUBCLASS	S			
CHEVALIER, ROBERT		2621	386-096000	•			
<ol> <li>Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).</li> <li>Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.</li> <li>"Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.</li> </ol>			2. For printing on the patent front page, list  (1) the names of up to 3 registered patent attorneys or agents OR, alternatively,  (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.  1 Finnegan, Henderson,  2 Farabow, Garrett &  3 Dunner, L.L.P.				
PLEASE NOTE: Unl recordation as set fort	ess an assignee is ident h in 37 CFR 3.11. Comp	ified below, no assignee	THE PATENT (print or typedata will appear on the part of a substitute for filing an	atent. If an assigned assignment.		below, the doc	ument has been filed for
(A) NAME OF ASSIGNEE  Kabushiki Kaisha Toshiba			(B) RESIDENCE: (CITY Kawasaki-sh		OUNTRY)		

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Issue Fee A check is enclosed. Publication Fee (No small entity discount permitted) Payment by credit card. Form PTO-2038 is attached. Advance Order - # of Copies 5. Change in Entity Status (from status indicated above) a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27. □ b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2). NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office. Authorized Signature Richard ían 31,744

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